# LEAGUE OF NATIONS

# DOUBLE TAXATION AND FISCAL EVASION

COLLECTION OF INTERNATIONAL AGREEMENTS AND INTERNAL LEGAL PROVISIONS FOR THE PREVENTION OF DOUBLE TAXATION AND FISCAL EVASION

**VOLUME VI** 

# PUBLICATIONS OF THE ECONOMIC AND FINANCIAL ORGANISATION OF THE LEAGUE OF NATIONS

# DOUBLE TAXATION

College TAXATION		
Collection of International Agreements and Internal Legal Provisions for the Prevention of Double Taxation and Fiscal Evasion.		
Volume II. (Ser. L.o.N. P. 1928.II.45). Volume III. (Ser. L.o.N. P. 1929.II.34). Volume IV. (Ser. L.o.N. P. 1930.II.50). Volume V. (Ser. L.o.N. P. 1931.II.A.29). Volume V. (Ser. L.o.N. P. 1933.II.A.29). Volume VI. (Ser. L.o.N. P. 1936.II.A.10).	10/- 1/6 3/- 2/- 3/	\$0.40 \$0.75 \$0.50 \$0.75
Taxation of Foreign and National Enterprises.	3/6	\$0.90
States of America. (Ser. L.o.N. P. 1932.II.A.3)  Volume II. Austria, Belgium, Czechoslovakia, Frec City of Danzig, Greece, Hungary, Italy, Latvia, Luyophyne.	10/	\$2.50
Volume III. British India, Canada, Japan, Mexico, Netherlands East Indies, Union of South Africa States of Mexico, Netherlands East	12/-	\$3.00
Volume IV. Methods of allocating Taxable Income, by Mitchell B. Carroll, LL.B., Lic. Droit (Paris), D. Jur. (Bonn), former special Attorney, United States Treasury Department. Director of the Study of the	7/6	\$2.00
Allocation of Income. (Ser. L.o.N. P. 1933.II.A.20)	6/-	
Report presented by the General Meeting of Government Experts	2/6	\$0,60
on Double Taxation and Tax Evasion. (Ser. L.o.N. P. 1928.II.49)	1/6	\$0.40
Report presented by the Committee of Technical Experts on Double Taxation and Tax Evasion. (Ser. L.o.N. P. 1927.II.40).  Summary of the Observations received from Governments on	1/3	\$0.30
the above Report. (Ser. L.o.N. P. 1928.II.46)	9d.	\$0.20
Report and Resolutions submitted by the Technical Experts to the Financial Committee of the League of Nations. (F.212) (1925).	1/6	\$0.40
Report on Double Taxation, submitted to the Financial Committee by Professors Bruins, Einaudi, Seligman and Sir Josiah Stamp. (E.F.S.78.F.19) (1928)	2/-	\$0.50
Memorandum on Double Taxation and Note on the Effect of Double Taxation upon the Placing of Investments abroad, by Sir Basil P. Blackett, K.C.B., C.B. (E.F.S.16) (A.16) (1921)	4/	\$0.80
Reports of the Fiscal Committee to the Council on the Work of the Committee.		1 . A
First Session. Geneva, October 17th-26th, 1929. (Ser. L.o.N. P. 1929.II.44) Second Session. Geneva, May 22nd-31st, 1980. (Ser. L.o.N. P. 1930.II.23) Third Session. Geneva, May 29th-June 6th, 1931. (Ser. L.o.N. P. 1931.II.A.22) Fourth Session. Geneva, Lune 15th-26th, 1933. (Ser. L.o.N. P. 1983.II.A.15)	9d. 6d. 6d.	\$0.15 \$0.20 \$0.15 \$0.15
Fifth Session. Geneva, June 12th-17th, 1985. (Ser. L.o.N. P. 1985.II.A.9)	oa.	\$0.15

[Communicated to the Council and the Members of the League.]

Official No.: C.118.M.57. 1986. II.A.

GENEVA, March 1st, 1936.

# LEAGUE OF NATIONS

# DOUBLE TAXATION AND FISCAL EVASION

COLLECTION OF INTERNATIONAL AGREEMENTS AND INTERNAL LEGAL PROVISIONS FOR THE PREVENTION OF DOUBLE TAXATION AND FISCAL EVASION

**VOLUME VI** 

Series of League of Nations Publications

1936. II. A. 10.

## CONTENTS.

Note	Page 4
Corrigenda	5
Part I.	
_ <del> </del>	
DOUBLE TAXATION.	
A. International Agreements:	
I. General Agreements governing All Cases concerning the Imposition of One or More Taxes:	
1. Agreements concerning Direct Taxes (Income Tax, Capital Tax):	•
<ul><li>(a) Making no Distinction between Personal and Impersonal Taxes</li><li>(b) Distinguishing between Personal and Impersonal Taxes</li></ul>	9 <b>27</b>
<ol> <li>Agreements concerning Succession Duties and Duties on Gifts</li> <li>Agreement empowering the Fiscal Authorities to settle Special Cases of Double Taxation (Nil).</li> </ol>	36
II. Limited Agreements relating to Specific Categories of Taxable Wealth and applying:	
<ul> <li>(a) To the Profits of Commercial or Industrial Undertakings.</li> <li>(b) To the Profits of Maritime Shipping Enterprises.</li> <li>(c) To the Profits of Air Shipping Enterprises.</li> <li>(d) To Salaries and Wages (Nil).</li> <li>(e) To Certain Registration Fees (Nil).</li> </ul>	46 53 <b>60</b>
(f) To Turnover Tax and Similar Taxes (g) To Motor Vehicle Traffic (h) Miscellaneous	62 64 71
B. Domestic Legislation expressly designed to avoid Double Taxation:	
1. Subject to Reciprocity	75 79
Part II.	
MUTUAL ASSISTANCE	82
<del></del>	
Chronological Table	104 106 110 111

#### INDEX

Note.—Figures without parentheses refer to the pages.

#### ABBREVIATIONS.

Agrt. = Agreement. Art. = Article Prot. = Protocol.

60 (Art. 3)

63 (Prot. II)

#### Administrations

See Finance ministers or administrations

#### **Agricultural Property**

See Immovable property Industrial undertakings

## Air Navigation Concerns

Agreements and Agrt. provisions

Belgium-Netherlands, Fcb. 20, 1933 10 ( $A\tau ts.$  4, 5)

France-Germany, Nov. 9, 1934

16 (Arts. 5, 12)

Germany-Sweden, May 14, 1935 36 (Art. 2)

Sweden-Netherlands, March 21, 1935
24 (Arts. 5, 6)
Switzerland-Germany, Jan 11, 1934
22

Switzerland-Germany, Jan. 11, 1934 22 United Kingdom-France, April 9, 1935 60-61 (text)

Definition of "business of air transport" in Agrts. United Kingdom-France, April 9, 1935

#### Allowances

Sec Salaries, etc.

# Amending or Supplementary Conventions

Belgium-Netherlands, Feb. 20, 1933

13 (procès-verbal) France-Luxemburg, Nov. 30, 1933

#### **Annuities**

Agreement provisions re

Belgium-Netherlands, Feb. 20, 1933 11 (Art. 11)

France-Germany, Nov. 9, 1934
14 (Art. 1), 16 (Art. 11)

Germany-Sweden, May 14, 1985 102 (exchange of notes)

Hungary-Roumania, June 16, 1932 29 (Art. 7)

Roumania-Yugoslavia, Jan. 30, 1933 32 (Art. 6, 7) Appeals

See Taxpayers' rights and safeguards

Application of Agreements
See Ratification, etc.

Architect, Income from Profession of

See Liberal professions

Artistic or Literary Occupations.

Income from
See Liberal professions

Assessment, Recovery and Collection of Taxes

Mutual assistance in giving information

and Agrt., provisions re
Belgium-Netherlands, Feb. 20, 1933

9 (Art. 2), 11 (Art. 6), 12 (Art. 12) Estonia-Latvia Nav 28 1096.

Nov. 9, 1934... 18-19 (Arts. 20-22), 96 Germany-Sweden, May 14, 1935

37 (Arts. 4, 5), 98 (Art. 9) Hungary-Roumania, June 16, 1932

29 (Arts. 10, 11), 40 (Prot.), 86-88 (text), 89 (Art. 8)

Roumania-Czechoslovakia, June 20, 1934

45 (Prol.), 92-94, 94 (Art. 1), 96 (Prol.) Roumania-Yugoslavia, Jan. 30, 1933

33-34 (Arts. 12, 13), 92 Sweden-Netherlands, March 21, 1935 28 (Art. 2), 26 (Prot. X)

#### Assistance, Mutual

See Mutual administrative and judicial assistance

#### Auditors' Fees

Agreement provisions re

Belgium-Netherlands, Feb. 20, 1983 11 (Art. 8)

Hungary-Roumania, June 16, 1932 28 (Art. 6)

Banking, Credit Establishments: Deposit Accounts Agreement provisions re France-Germany, Nov. 9, 1934 16 (Art. 8) Hungary-Roumania, June 16, 1932 27 (Art. 1), 89 (Art. 2) Roumania-Czechoslovakia, June 20, 1934	Capital, Tax on (continued)  Agreement provisions re (continued)  Germany-Sweden, May 14, 1935  102 (exchange of notes)  Germany-Switzerland, Jan. 11, 1934 22  Hungary-Roumania, June 16, 1932  29 (Art. 8), 30 (Prot. ad Art. 1), 89  (Art. 2)  Roumania-Czechoslovakia, June 20,  1934
companies, see Shares, bonds, etc. Mortgage, see Mortgages	Collection of Taxes See Assessment, etc.
Branch Establishments See Business establishments, etc. Buildings	Commercial Travellers  Agreement provisions re  Belgium-Netherlands, Feb. 20, 1933 11 (Art. 9)
See Immovable Property	Hungary-Roumania, June 16, 1932 28 (Art. 4)
Business Establishments, Workshops, Offices, Branches	Roumania-Yugoslavia, Jan. 30, 1933 32 (Art. 4)
Agreement provisions re	Commercial Undertakings
France-Germany, July 28, 1934 46 Nov. 9, 1934 15 (Arts. 3, 4), 16 (Art. 8) Germany-Sweden, May 14, 1935	See Industrial undertakings
Germany-Sweden, May 14, 1935  136 (Art. 2)  Hungary-Roumania, June 16, 1932  29 (Art. 8)  Roumania-Yugoslavia, Jan. 30, 1933  31 (Art. 1), 33 (Art. 7)  Sweden-Netherlands, March 21, 1935  26 (Prot. VII)  United KgdFinland, Feb. 21, 1935  47-48 (text)  United KgdNetherlands, June 6, 1935  49-52 (text)  Definition of establishment in Agrts.  Belgium-Netherlands, Feb. 20, 1933  10 (Art. 4)  France-Germany, Nov. 9, 1934  15 (Art. 3), 20 (Prot.)  Germany-Sweden, May 14, 1935  38 (Prot. 4)  Hungary-Roumania, June 16, 1932  28 (Art. 3), 30 (Prot. ad Art. 3)	Companies, Corporations, Corporate Bodies Agreement provisions re Belgium-Netherlands, Feb. 20, 1933 9 (Art. 1) Estonia-Latvia, May 28, 1926- Feb. 17, 1934 83 (Art. 1), 84 (Art. 7) France-Germany, July 28, 1934 46 (Art. 2, Prot. ad Arts. 1, 2) Nov. 9, 1934 14 (Art. 1), 15 (Arts. 3, 4), 16 (Arts. 8, 10), 18 (Art. 19), 20 (Prot.) Germany-Sweden, May 14, 1935 38 (Prot. 3), 102 (exchange of notes) Hungary-Roumania, June 16, 1932 27 (Art. 1) Roumania-Yugoslavia, Jan. 30, 1933 32 (Art. 7), 33 (Art. 7) Sweden-Netherlands, March 21, 1935 23 (Art. 1), 25-26 (Prot. VI)
Sweden-Netherlands, March 21, 1935 24 (Art. 5), 26 (Prot. VIII)	United KgdFinland, Feb. 21, 1935 48 (Art. 3)
Capital, Tax on	United KgdNetherlands, June 6, 1935
Agreement provisions re  Belgium-Netherlands, Feb. 20, 1933  10 (Art. 2), 12 (Art. 13)  Estonia-Latvia, May 28, 1926- Feb. 17, 1934	50 (Arts. 2, 5), 52 (exchange of notes) Air navigation concerns, see that title Auditors' fees, see that title Bonds issued by, see Shares, Bonds, etc. Directors' fees, see Directors, etc. Insurance, transport, finance and credit, see Industrial undertakings Liquidators' fees, see Directors, etc. Shares, see that title
IMJ, AI (CAICO, IZ) 10)	1 hhmel ace mine titte .

— II3 —	
Consular Representatives See Diplomatic, etc.	Debts (continued) Succession, Agrt. provisions re (continued)
Consumption	Hungary-Roumania, June 16, 1932
Agreement provisions re France-Germany, Nov. 9, 1934 14 (Art. 1) Germany-Sweden, May 14, 1935	40 (Art. 4) Roumania-Czechoslovakia, June 20, 1934
97 (Art. 1) Hungary-Roumania, June 16, 1932 86 (Art. 1), 89 (Art. 2)	Denunciation of Agreements Provisions re
Roumania-Czechoslovakia, June 20, 1934 92 (Art. 1), 96 (Prot.)	Belgium-Germany, Dec. 21, 1934 67 (Art. 10)
Conveyances	Belgium-Netherlands, Feb. 20, 1933 13 (Art. 17)
Agreement provisions re Belgium-Netherlands, Feb. 20, 1983	Belgium-Switzerland, Aug. 30, 1935 70 (Art. 6)
12 (Art. 15)	Denmark-Germany, Jan. 13, 1934 42 Denmark-Irish Free State, April 25,
Corporations and Corporate Bodies See Companies, etc.	1984 55 (Art. 4) Estonia-Latvia, May 28, 1926- Feb. 17, 1934 86 (Prot. II)
Credit Institutions See Banking, etc.	France-Germany, Nov. 9, 1934 19 (Art. 26) France-Luxemburg, Nov. 30, 1933
Cycles	63 (Art. 4) Germany-Sweden, May 14, 1985 38 (Art. 8), 100 (Art. 18)
Agreement provisions re Belgium-Netherlands, Feb. 20, 1933	Hungary-Roumania, June 16, 1932 80 (Art. 16), 40 (Art. 7), 88 (Art. 14),
10 (Art. 2), 12 (Art. 14)	90 (Art. 10) Roumania-Czechoslovakia, June 20, 1984 45 (Art. 7), 94 (Art. 13), 96 (Art. 10)
Death Duties and Duties on Gifts Agreements and Agrt. provisions re	Roumania-Yugoslavia, Jan. 80, 1933
Denmark-Germany, Jan. 13, 1934 41-43 (exchange of notes)	35 (Art. 20) Sweden-Netherlands, March 21, 1935 25 (Art. 12)
Estonia-Latvia, May 28, 1926- Feb. 17, 1934	Switzerland-Italy, July 31, 1935 71 United KgdCanada, May 8, 1930
36-38 (text), 101 (Prot. 4), 102 (exchange of notes)	54 (Art. 4) United KgdFinland, Feb. 21, 1935 48 (Art. 4)
Hungary-Roumania, June 16, 1932 39-40 (text), 89 (Art. 2)	United KgdFrance, April 9, 1935
Roumania-Czechoslovakia, June 20, 1934 44-45 (text), 95 (Art. 2) Debts, succession, see under Debts	United KgdNetherlands, June 6, 1935 50-51 (Art. 6)
Definition of "succession duty" in Agrts.  Germany-Sweden, May 14, 1935  37 (Art. 7)	Deposits in Banks or Other Credit Establishments
Hungary-Roumania, June 16, 1932 39 (Art. 1)	See Banking, etc.
Roumania-Czechoslovakia, June 20, 1934 44 (Art. 1)	Diplomatic, Consular and Other Representatives
Debentures	Agreement provisions re
See Shares, etc.	France-Germany, Nov. 9, 1934 17 (Art. 15), 21 (Prot.)
Debts Agreement provisions re	Germany-Sweden, May 14, 1985 88 ( <i>Prot.</i> 7)
Estonia-Latvia, May 28, 1926- Feb. 17, 1934	Hungary-Roumania, June 16, 1932 29 (Art. 12)
France-Germany, Nov. 9, 1934 16 (Art. 8) Succession, Agrt. provisions re	Roumania-Yugoslavia, Jan. 80, 1933 83 (Art. 7)
Germany-Sweden, May 14, 1935 87 (Art. 4), 38 (Prot. 5)	Sweden-Netherlands, March 21, 1935 26 (Prot. IX)
	8

Direct Taxation	Domicile and Residence (continued)
Agreements to prevent double taxation	Agreement provisions re (continued)
Distinguishing between personal and	Germany-Sweden, May 14, 1935
impersonal taxes Hungary-Roumania, June 16,	36 (Arts. 1, 2), 36-37 (Art. 3) Hungary-Roumania, June 16, 1932
1932 27-30 (text)	28 (Atls. 3, 6), 29 (Atls. 8, 10, 11)
Roumania-Yugoslavia, Jan. 30, 1933	39 (Arts. 2, 3), 40 (Art. 5, Prot.).
Not distinguishing between personal	Roumania-Czechoslovakia, June 20,
and impersonal taxes	1934 44 (Atls. 2, 8), 45 (Arts. 4
Belgium-Netherlands, Feb. 20, 1933 9-13 (text)	5 Prot.), 95 (Art. 2)
1933 9-13 (text) France-Germany, Nov. 9, 1934	Roumania-Yugoslavia, Jan. 30, 1933 32 (Arts. 2, 3, 7), 33 (Arts. 7, 8),
14-21 (text), 96	34 (Art. 13)
Germany-Switzerland, Jan. 11, 1934 6, 22 (text)	Sweden-Netherlands, March 21, 1985
1934 6, 22 (lext) Sweden-Netherlands, March 21,	23 (Arts. 1, 3), 24 (Arts. 5, 6, 7), 25 (Prot. VI), 26 (Prot. X)
1935 23-26 (text)	Switzerland-Germany, Jan. 11, 1984 22
Definition of direct taxes in Agrts.	United KgdCanada, May 8, 1980
France-Germany, Nov. 9, 1934 14 (Art. 1)	United KgdFinland, Feb. 21, 1934
Hungary-Roumania, June 16, 1932	47 (Art. 1), 48 (Arts. 2, 3)
27 (Art. 1)	United KgdNetherlands, June 6, 1935
Roumania-Yugoslavia, Jan. 30, 1933 31 ( <i>Art.</i> 1)	49 (Aris. 1, 2), 50 (Aris. 2, 3),
,	51 (exchange of notes)
Directors and Board Members, etc.:	Definition of domicile in Agrts.
Fees	Belgium-Netherlands, Feb. 20, 1933 9 (Art. 1)
Agreement provisions re	France-Germany, Nov. 9, 1934 17 (Art. 13)
Belgium-Netherlands, Feb. 20, 1933 10 (Art. 2), 11 (Art. 8)	France-Monaco, July 9, 1932 91 (Art. 1)
France-Germany, Nov. 9, 1934, 16 (Art. 10)	Germany-Sweden, May 14, 1935 87 (Art. 3)
Hungary-Roumania, June 16, 1932	Hungary-Roumania, June 16, 1932
28 (Art. 6), 89 (Art. 2) Roumania-Czechoslovakia, June 20,	28 (Art. 6), 29 (Art. 10), 39 (Art. 2)
1984 95 (Art. 2)	Roumania-Czechoslovakia, June 20, 1934
Roumania-Yugoslavia, Jan. 30, 1933	Roumania-Yugoslavia, Jan. 30, 1933
83 (Art. 7), 34 (Art. 13) Sweden-Netherlands, March 21, 1935	33 (Art. 8)
23 (Art. 2), 25-26 (Prot. VI)	Sweden-Netherlands, March 21, 1935 23 (Art. 1)
United KgdNetherlands, June 6, 1935 49-50 (Art. 2)	Switzerland-Germany, Jan. 11, 1934 22
1935 49-50 (Art. 2)	
Dividends	Earned Income
See Shares, etc.	See Industrial undertakings Liberal professions
	Occupations
Domicile and Residence	Salaries, etc.
Agreement provisions re	Shipping
Belgium-Netherlands, Feb. 20, 1933	Persolation
9 (Art. 1), 10 (Arts. 3, 4, 5), 11 (Arts. 7, 8, 9, 11), 12 (Art. 14), 13 (Prot. III, procès-verbal)	Employees
13 (Prot. III, procès-verbal)	Salaries of public employees, see Salaries, etc.
Denmark-Germany, Jan. 13, 1934 43	
Denmark-Irish Free State, April 25, 1934 55 (Arts. 1, 2)	Engineer, Income from Profession of
France-Germany, July 28, 1984	See Liberal professions
46 (Prot. ad Arts. 1, 2) Nov. 9, 1934	
15 (Arts. 2, 8, 4), 16 (Arts. 5. 6. 8.	Entry into Force of Agreements
15 (Arts. 2, 8, 4), 16 (Arts. 5, 6, 8, 9, 10, 11), 17 (Arts. 12, 14), 18	See Ratification, etc.
(Art. 19), 19 (Art. 22), 20 (Prot.), 21 (Prot.)	Establishments
Germany-Japan, July 25, 1934 59, 60	
	•

Fees

#### Immovable Property Auditors', see Auditors' fees Directors', see Directors, etc. Agreement provisions re Employees', see Salaries, etc. Belgium-Netherlands, Feb. 20, 1933 10 (Arts. 2, 3, 4), 13 (Prot. II) ia. May 28, 1926-Estonia-Latvia, Finance Ministers or Administrations Feb. 17, 1934 83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12) Functions and collaboration France-Germany, July 28, 1934 46 (Art. 2) Belgium-Germany, Dec. 21, 1934 Nov. 9, 1934 67 (Arts. 4, 8) Belgium-Netherlands, Feb. 20, 1933 14 (Art. 1), 15 (Art. 2), 16 (Art. 12), 10 (Art. 4), 11 (Art. 9), 12 (Art. 12) a-Latvia, May 28, 1926-Germany-Sweden, May 14, 1935 36 (Arts. 1, 2), 37 (Art. 4), 38 (Prot. 1, 2) Hungary-Roumania, June 16, 1932 27 (Art. 1), 28 (Art. 2), 29 (Art. 10), 39 (Art. 3), 40 (Art. 4), 89 (Art. 2) Roumania-Czechoslovakia, June 20, Estonia-Latvia, Feb. 17, 1934 84 (Arts. 5, 6, 8, 9, 10, 11), 85 (Art. 12) France-Germany, Nov. 9, 1934 17 (Art. ,16), 18 (Arts. 17, 18), 19 (Art. 24), 20 (Prol.), 21 (Prol.) France-Luxemburg, Nov. 30, 1933 63 (Prol. II, III) 44 (Art. 3), 93 (Art. 4), 95 (Art. 2) Roumania-Yugoslavia, Jan. 30, 1938 31 (Art. 1), 32 (Art. 2), 34 (Art. 13) Sweden-Netherlands, March 21, 1935 Germany-Sweden, May 14, 1935 137 (Arts. 3, 6), 97 (Art. 3), 98 (Arts. 3, 5, 6, 7), 99 (Arts. 10, 12, 13), 100 (Arts. 16, 17, Prot.), 101 (Prot.), 102 (exchange of notes) 23 (Arts. 1, 2), 24 (Arts. 4, 5), 25 (Prot. III) Switzerland-Italy, July 31, 1935 ... United Kgd.-Netherlands, June 6, 1935 49 (Art. 2), 50 (Art. 4) Hungary-Roumania, June 16, 1932 28 (Art. 3), 29 (Art. 13), 30 (Art. 15), Definition of immovable property in Agrts. (Prot. ad Art. 4), 39 (Art. 2), 40 (Art. 6), 87 (Arts. 5, 12), 89 (Art. 5), Germany-Sweden, May 14, 1935 37 (Art. 1) 90 (Art. 9) Hungary-Roumania, June 16, 1932 Roumania-Czechoslovakia, June 20, 1934 44 (Art. 2), 45 (Art. 39 (Art. 3) (Art. 5), 94 (Art. 12), 95 (Arts. 1, Roumania-Czechoslovakia, June 20, 5, 7), 96 (Arl. 9) Roumania-Yugoslavia, Jan. 30, 1933 33 (Arl. 11), 34 (Arts. 12, 16, 18, 19) 1934 ..... 44 (Art. 3) Sweden-Netherlands, March 21, 1935 24 (Art. 5), 26 (Prot. XII) Impersonal Taxes Agreements distinguishing or not distinguishing between personal and imper-Switzerland-Germany, Jan. 11, 1934 sonal taxes, see under Direct taxation Frontier Workers Definition in Agrts. Agreement provisions re Hungary-Roumania, June 16, 1932 Belgium-Netherlands, Feb. 20, 1933 27 (Art. 1) 11 (Art. 9) Roumania-Yugoslavia, Jan. 30, 1933 France-Germany, Nov. 9, 1984 20 (Prot.) 31 (Art. 1) Hungary-Roumania, June 16, 1932 80 (Art. 14) Income, Tax on Roumania-Yugoslavia, Jan. 80, 1933 33 (Art. 10) For income derived from particular sources, see the subjects concerned Gifts, Duties on See Death duties and duties on gifts Agreement provisions re Belgium-Netherlands, Feb. 20, 1933 **Graduated Taxes** 9 (Art. 1), 10 (Art. 2) Estonia-Latvia, May 28, 1926-Agreement provisions re Feb. 17, 1934 Belgium-Netherlands, Feb. 20, 1933 13 (Prot. III) Sweden-Netherlands, March 21, 1935 83 (Art. 3), 84 (Art. 11), 85 (Art. 12) France-Germany, July 28, 1934 (46 (Art. 2) Nov. 9, 1984 26 (Prot. X) 14 (Art. 1), 15 (Art. 1), 16 (Art. 11), 17 (Arts. 12, 14, 15) Hawking and Other Itinerant Trades Agreement provisions re Hungary-Roumania, June 16, 1932 Germany-Sweden, May 14, 1935 102 (exchange of notes) 28 (Art. 4) Hungary-Roumania, June 16, 1932 Roumania-Yugoslavia, Jan. 80, 1933 27 (Art. 1), 29 (Arts. 10, 12), 89 (Art. 2) 32 (Art. 4)

1 ×	Judicial Protection
Income, Tax on (continued)	See Taxpayers' rights and safeguards
Agreement provisions re (continued)	Des Taybalora 118110 and annogue
Roumania-Czechoslovakia, June 20, 1934	Landed Estate
1934 95 (Art. 2) Roumania-Yugoslavia, Jan. 30, 1933	See Immovable property
31 (Art. 1), 33 (Art. 8), 34 (Art. 13)	Lawyer, Income from Profession of
Sweden-Netherlands, March 21, 1935 23-26	See Liberal professions
United KgdFinland, Feb. 21, 1935 47 (Arts. 1, 2)	Dec Diocial braiconons
United KgdNetherlands, June 6,	Legacies
1935	See Death duties, etc.
49 (Arts. 1, 2), 50 (Art. 4), 52 (exchange of notes)	m
	Legal Safeguards
Division of income for purposes of taxation	See Taxpayers' rights, etc.
Belgium-Netherlands, Feb. 20, 1933 10 (Art. 4), 11 (Art. 6), 12 (Art. 12),	Liberal Professions
13 (Prot. II)	Agreement provisions 76
France-Germany, Nov. 9, 1934	Belgium-Netherlands, Feb. 20, 1933
15 (Art. 3), 17 (Art. 18)	11 (Art. 7), 13 (procès-verbal)
Hungary-Roumania, June 16, 1932 28 (Art. 3), 29 (Arts. 10, 11)	France-Germany, Nov. 9, 1934
Roumania-Yugoslavia, Jan. 30, 1933	14 (Art. 1), 16 (Art. 6), 20 (Prot.) Hungary-Roumania, June 16, 1932
82 (Arts. 2, 8)	27 (Art. 1), 28 (Art. 4)
Sweden-Netherlands, March 21, 1935 24 (Art. 5), 26 (Prot. VI)	Roumania-Yugoslavia, Jan. 30, 1933
	31 (Art. 1), 32 (Art. 4)
Industrial Undertakings	Sweden-Netherlands, March 21, 1935
Agreement provisions re	Licence Charges
Belgium-Netherlands, Feb. 20, 1933	Agreement provisions re
10 (Art. 4), 18 (Prot. II)	Estonia-Latvia, May 28, 1926-
Estonia-Latvia, May 28, 1926-	Feb. 17, 1984
Feb. 17, 1934	France-Germany, Nov. 9, 1984 15 (Art. 1)
Nov. 9, 1934	Loans, Taxation of
14 (Art. 1), 15 (Art. 3), 16 (Art. 12),	Agreement provisions re
20 (Prot.) Germany-Sweden, May 14, 1985	France-Germany, Nov. 9, 1934 16 (Art. 8)
86 (Art. 2), 88 (Prot. 2, 3), 102	Roumania-Yugoslavia, Jan. 80, 1938
(exchange of notes)	82 (Art. 2), 34 (Art. 13)
Hungary-Roumania, June 16, 1932 27 (Art. 1), 28 (Art. 3), 29 (Art. 10),	Luxuries, Tax on
89 (Art. 2)	Agreement provisions re
Roumania-Czechoslovakia, June 20,	Belgium-Netherlands, Feb. 20, 1938 12 (Art. 15)
1984	France-Monaco, July 9, 1932 90 (Art. 3)
81 (Art. 1), 32 (Art. 3), 38 (Art. 7),	Germany-Sweden, May 14, 1985
84 (Art. 13)	97 (Art. 1) Roumania-Czechoslovakia, June 20,
Sweden-Netherlands, March 21, 1935	1934
24 (Art. 5), 26 (Prot. VII) United KgdFrance, April 9, 1935	· · ·
60 (Art. 2)	Maritime Navigation
Inheritance	See Shipping
See Death duties, etc.	Mines
	See Immovable property
Insurance Undertakings	Mining Shares
See Industrial undertakings	See Shares, etc.
Turnelles Duettes	,
Invoice Duties	Mortgages and Claims and Bonds on
Agreement provisions re	Agreement provisions re
Belgium-Netherlands, Feb. 20, 1933 12 (Art. 15)	Belgium-Netherlands, Feb. 20, 1938
~= (A11, 10)	10 (Arts. 2, 3)

Agreement provisions re (continued) France-Germany, Nov. 9, 1934 Germany-Sweden, May 14, 1935 Hungary-Roumania, June 16, 1932 28 (Art. 2), 29 (Arts. 8, 10), 89 (Art. 2), Roumania-Czechoslovakia, June 20, 1934	Mortgages and Claims and Bonds on (continued)	Mutual Administrative and Judicial
France-Germany, Nov. 9, 1934   Germany-Sweden, May 14, 1935   Betonia-Latvia, May 28, 1924   Feb. 17, 1934   Mov. 9, 1934   1926   Feb. 17, 1934   1932   1934   1935	Agreement provisions re (continued)	Assistance (continued)
Germany-Sweden, May 14, 1985   1985	France-Germany, Nov. 9, 1024	Agreements and Agrt. provisions (continued)
Hungary-Roumania, June 16, 1032 28 (Art. 2), 29 (Arts. 8, 10), 80 (Art. 2) 1034	16 (Arts. 8, 12) Germany-Sweden, May 14, 1935	Feb. 17, 1934 83-86 (text)
Roumania-Yenekonslovakia, June 20, 1934	Hungary-Roumania, June 18 1020	46 (Prot. ad Arts. 1, 2)
Solidary   Sweden   May 14, 1935   97-102 (lext)	28 (Art. 2), 29 (Arte 8 10) 80 (Art 0)	18-19 (Arts. 20-24), 20 (Prot.), 96
Mortmain Tax   Laws re   Netherlands, Oct. 5, 1934	Roumania-Yugoslavia, Jan. 80, 1933	Germany-Sweden, May 14, 1935
Laws re Netherlands, Oct. 5, 1034		Hungary-Roumania, June 16, 1932
Netherlands, Oct. 5, 1934		Roumania-Czechoslovakia June 20
Motor Vehicles Double taxation re circulation of motor vehicles: Agreements Belgium-Germany, Dec. 21, 1934 66-68 (text) Belgium-Switzerland, Aug. 30, 1935 France-Belgium, Dec. 5, 1934 64-65 (text) Laws re exemption from taxation Germany July 1, 1930 (in relation to Luxemburg, Netherlands, Belgium) July 27, 1931 (in relation to Denmark) April 11, 1938		1934 92-94 (text), 94-96 (text)
Occupations  Double taxation re circulation of motor vehicles: Agreements  Belgium-Germany, Dec. 21, 1934 66-68 (text) Belgium-Switzerland, Aug. 80, 1935 69-70 (text) France-Belgium, Dec. 5, 1934 64-65 (text) Laws re exemption from taxation Germany  July 1, 1930 (in relation to Luxemburg, Netherlands, Belgium) July 27, 1931 (in relation to Denmark)  April 11, 1938 76 March 28, 1934. 77 Netherlands June 6, 1934 (in relation to Germany)  Movable Property Agreement provisions re  Estonia-Latvia, May 28, 1926-Feb. 17, 1934 83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12) France-Germany, Nov. 9, 1934 14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9) Hungary-Roumania, June 16, 1932 11 (Art. 10) France-Germany, Nov. 9, 1934 Roumania-Czechoslavakia, June 20,  Occupations Agreement provisions re  Belgium-Netherlands, Feb. 20, 1933 10 (Art. 2), 11 (Art. 1) France-Germany, Nov. 9, 1934 14 (Art. 4)  Belgium-Netherlands, Feb. 20, 1933 10 (Art. 2), 11 (Art. 1) France-Germany, Nov. 9, 1934 11 (Art. 4)  Coccupations Agreement provisions re  Belgium-Netherlands, Feb. 20, 1933 10 (Art. 2), 11 (Art. 1) France-Germany, Nov. 9, 1934 14 (Art. 4)  France-Germany, Nov. 9, 1934 128 (Art. 4)  Liberal professions, see that title Non-commercial, see Liberal professions  Offices See Business establishments, etc.  Officials, Taxation of See Diplomatic, consular and other representatives Frontier workers Salaries of public officials, see Salaries, etc.  Patents, Formulas, Trade Marks Agreement provisions re  Hungary-Roumania, June 16, 1932 29 (Art. 9) Sweden-Netherlands, March 21, 1935 25 (Prot. III) France-Germany, Nov. 9, 1934 11 (Art. 10) France-Germany, Nov. 9, 1934 11 (Art. 1), 16 (Art. 7) Germany-Sweden, May 14, 1935		Roumania-Yugoslavia, Jan. 30, 1933
vehicles: Agreements Belgium-Germany, Dec. 21, 1934  Belgium-Switzerland, Aug. 30, 1935 69-70 (text) France-Belgium, Dec. 5, 1934 64-65 (text) Laws re exemption from taxation Germany  July 1, 1930 (in relation to Luxemburg, Netherlands, Belgium). 75 July 27, 1931 (in relation to Denmark). 76 March 28, 1934. 76 Netherlands June 6, 1934 (in relation to Germany). 77-78 June 6, 1934 (in relation to Fortugal). 77-78 June 6, 1934 (in relation to Sweden) 78  Movable Property Agreement provisions re  Estonia-Latvia, May 28, 1926-Feb. 17, 1934 83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12) France-Germany, Nov. 9, 1934 14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9) Hungary-Roumania, June 16, 1932 27 (Art. 1), 29 (Art. 8) Roumania-Czechoslavakia, June 20,  Agreement provisions re Belgium-Netherlands, Feb. 20, 1933 10 (Art. 2), 11 (Art. 11) France-Germany, Nov. 9, 1934 11 (Art. 1) France-Germany, Nov. 9, 1934 12 (Art. 1), 15 (Art. 1), 16 (Art. 7) Germany-Sweden, May 14, 1935	- · ·	Occupations
Belgium-Germany, Dec. 21, 1934  Belgium-Switzerland, Aug. 30, 1935  France-Belgium, Dec. 5, 1934  Laws re exemption from taxation  Germany  July 1, 1930 (in relation to Luxemburg, Netherlands, Belgium)  July 27, 1931 (in relation to Denmark)  April 11, 1933  June 6, 1934 (in relation to Germany)  Netherlands  June 6, 1934 (in relation to Germany)  Movable Property  Agreement provisions re  Estonia-Latvia, May 28, 1926- Feb. 17, 1934  83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12)  France-Germany, Nov. 9, 1934  14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9)  Hungary-Roumania, June 16, 1932  27 (Art. 1), 29 (Art. 8)  Roumania-Czechoslavakia, June 20,  Roumania-Czechoslavakia, June 20,  Belgium-Netherlands, Feb. 20, 1933  10 (Art. 2), 11 (Art. 1)  Hungary-Roumania, June 16, 1932  28 (Art. 4)  Liberal professions, see that title Non-commercial, see Liberal professions  Offices  See Business establishments, etc.  Officials, Taxation of  See Diplomatic, consular and other representatives  Frontier workers Salaries of public officials, see Salaries, etc.  Patents, Formulas, Trade Marks Agreement provisions re  Hungary-Roumania, June 16, 1932  Patents, Formulas, Trade Marks Agreement provisions re  Hungary-Roumania, June 16, 1932  Sweden-Netherlands, Feb. 20, 1933  10 (Art. 1) (Art. 1)  Hungary-Roumania, June 16, 1932  Coffices  See Business establishments, etc.  Officials, Taxation of  See Diplomatic, consular and other representatives  Frontier workers  Salaries of public officials, see Salaries, etc.  Patents, Formulas, Trade Marks  Agreement provisions re  Belgium-Netherlands, Feb. 20, 1938  10 (Art. 2), 11 (Art. 1)  Hungary-Roumania, June 16, 1932  See Business establishments, etc.  Offices  See Business establishments  Frontier workers  Salaries of public officials, see Salaries, etc.  Patents, Formulas, Trade Marks  Agreement provisions re  Belgium-Netherlands, Feb. 20, 1938  10 (Art. 2), 11 (Art. 1)  France-Germany, Nov. 9, 1934  10 (Art. 2), 11 (Art. 1)  France-Germany, Nov. 9, 1934  11 (Art. 1), 16 (Art. 7)  Germany-	Double taxation re circulation of motor	l
Belgium-Switzerland, Aug. 30, 1935   66-68 (text)		
France-Germany, Nov. 9, 1934 14 (Art. 1) France-Belgium, Dec. 5, 1934 64-65 (text) Laws re exemption from taxation Germany  July 1, 1930 (in relation to Luxemburg, Netherlands, Belgium) 75 July 27, 1931 (in relation to Denmark) 76 April 11, 1933 76 March 28, 1934 76 Netherlands June 6, 1934 (in relation to Germany) 77-78 June 6, 1934 (in relation to Portugal) 77-78 July 25, 1934 (in relation to Sweden) 78  Movable Property Agreement provisions re  Estonia-Latvia, May 28, 1926- Feb. 17, 1934 S3 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12) France-Germany, Nov. 9, 1934 14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9) Hungary-Roumania, June 16, 1932 Pensions  France-Germany, Nov. 9, 1934 Liberal professions, see that title Non-commercial, see Liberal professions  Offices See Business establishments, etc.  Officials, Taxation of See Diplomatic, consular and other representatives Frontier workers Salaries of public officials, see Salaries, etc.  Patents, Formulas, Trade Marks Agreement provisions re Hungary-Roumania, June 16, 1932 29 (Art. 4)  Estonia-Latvia, May 28, 1926- Feb. 17, 1934 S3 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12) France-Germany, Nov. 9, 1934 14 (Art. 1), 16 (Art. 7) Germany-Sweden, May 14, 1935	Beginn-Germany, Dec. 21, 1934	10 (Art. 2), 11 (Art. 11)
Laws re exemption from taxation Germany  July 1, 1930 (in relation to Luxemburg, Netherlands, Belgium)  July 27, 1931 (in relation to Denmark)  April 11, 1938  March 28, 1934  Netherlands  June 6, 1934 (in relation to Germany)  July 25, 1934 (in relation to Fortugal)  Agreement provisions re  Estonia-Latvia, May 28, 1926- Feb. 17, 1934  S3 (Art. 1), 184 (Arts. 5, 11), 85 (Art. 12)  France-Germany, Nov. 9, 1934  Hungary-Roumania, June 16, 1932  27 (Art. 1), 29 (Art. 8)  Roumania-Czechoslavakia, June 20,  Liberal professions, see that title  Non-commercial, see Liberal professions  Offices  See Business establishments, etc.  Officials, Taxation of  See Diplomatic, consular and other representatives  Frontier workers  Salaries of public officials, see Salaries, etc.  Patents, Formulas, Trade Marks  Agreement provisions re  Hungary-Roumania, June 16, 1932  29 (Art. 9)  Sweden-Netherlands, March 21, 1935  Pensions  Agreement provisions re  Belgium-Netherlands, Feb. 20, 1938  11 (Art. 10)  France-Germany, Nov. 9, 1934  14 (Art. 1), 16 (Art. 7)  Germany-Sweden, May 14, 1935	Belgium-Switzerland, Aug. 30, 1935	France-Germany, Nov. 9, 1934 14 (Art. 1)
Germany  July 1, 1930 (in relation to Luxemburg, Netherlands, Belgium)  July 27, 1931 (in relation to Denmark)  April 11, 1933.  April 11, 1933.  Non-commercial, see Liberal professions  Offices  See Business establishments, etc.  Officials, Taxation of  See Diplomatic, consular and other representatives  Frontier workers  Salaries of public officials, see Salaries, etc.  Patents, Formulas, Trade Marks  Agreement provisions re  Estonia-Latvia, May 28, 1926- Feb. 17, 1934  Sa (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12)  France-Germany, Nov. 9, 1934  14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9)  Hungary-Roumania, June 16, 1932  27 (Art. 1), 29 (Art. 8)  Roumania-Czechoslavakia, June 20,  Non-commercial, see Liberal professions  Offices  See Business establishments, etc.  Officials, Taxation of  See Diplomatic, consular and other representatives  Frontier workers  Salaries of public officials, see Salaries, etc.  Patents, Formulas, Trade Marks  Agreement provisions re  Hungary-Roumania, June 16, 1932  29 (Art. 9)  Sweden-Netherlands, March 21, 1935  Agreement provisions re  Belgium-Netherlands, Feb. 20, 1933  11 (Art. 10)  France-Germany, Nov. 9, 1934  14 (Art. 1), 16 (Art. 7)  Germany-Sweden, May 14, 1935		28 (Art. 4)
burg, Netherlands, Belgium)		
July 27, 1931 (in relation to Denmark)		Offices
April 11, 1938	July 27, 1931 (in relation to Den-	
March 28, 1934		Officials, Taxation of
June 6, 1934 (in relation to Germany)	March 28, 1934 76	See Diplomatic, consular and other repre-
June 6, 1934 (in relation to Portugal)		
July 25, 1934 (in relation to Sweden) 78  Movable Property  Agreement provisions re  Estonia-Latvia, May 28, 1926- Feb. 17, 1934	June 6, 1934 (in relation to Por-	• • • • • • • • • • • • • • • • • • • •
Movable Property  Agreement provisions re  Estonia-Latvia, May 28, 1926- Feb. 17, 1934  83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12) France-Germany, Nov. 9, 1934  14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9) Hungary-Roumania, June 16, 1932 27 (Art. 1), 29 (Art. 8) Roumania-Czechoslavakia, June 20,  Hungary-Roumania, June 16, 1932 29 (Art. 9) Sweden-Netherlands, March 21, 1935  Pensions Agreement provisions re Belgium-Netherlands, Feb. 20, 1933 11 (Art. 10) France-Germany, Nov. 9, 1934 14 (Art. 1), 16 (Art. 7) Germany-Sweden, May 14, 1935		
Movable Property  Agreement provisions re  Estonia-Latvia, May 28, 1926- Feb. 17, 1934	July 25, 1954 (in relation to Sweden) 78	
Agreement provisions re  Estonia-Latvia, May 28, 1926- Feb. 17, 1934  83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12) France-Germany, Nov. 9, 1934  14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9) Hungary-Roumania, June 16, 1932 27 (Art. 1), 29 (Art. 8) Roumania-Czechoslavakia, June 20,  Sweden-Netherlands, March 21, 1935 25 (Prot. III) Pensions Agreement provisions re Belgium-Netherlands, Feb. 20, 1933 11 (Art. 10) France-Germany, Nov. 9, 1934 14 (Art. 1), 16 (Art. 7) Germany-Sweden, May 14, 1935	Mayahla Property	
Feb. 17, 1934  83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12)  France-Germany, Nov. 9, 1934  14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9)  Hungary-Roumania, June 16, 1932  27 (Art. 1), 29 (Art. 8)  Roumania-Czechoslavakia, June 20,  Pensions  Agreement provisions re  Belgium-Netherlands, Feb. 20, 1933  11 (Art. 10)  France-Germany, Nov. 9, 1934  14 (Art. 1), 16 (Art. 7)  Germany-Sweden, May 14, 1935	Agreement provisions re	Sweden-Netherlands, March 21, 1935
83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12) France-Germany, Nov. 9, 1934 14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9) Hungary-Roumania, June 16, 1932 27 (Art. 1), 29 (Art. 8) Roumania-Czechoslavakia, June 20, Germany-Sweden, May 14, 1935		
France-Germany, Nov. 9, 1934  14 (Art. 1), 15 (Arts. 1, 4), 16 (Art. 9)  Hungary-Roumania, June 16, 1932  27 (Art. 1), 29 (Art. 8)  Roumania-Czechoslavakia, June 20,  Belgium-Netherlands, Feb. 20, 1933  11 (Art. 10)  France-Germany, Nov. 9, 1934  14 (Art. 1), 16 (Art. 7)  Germany-Sweden, May 14, 1935	83 (Art. 1), 84 (Arts. 5, 11), 85 (Art. 12)	Agreement provisions re
Hungary-Roumania, June 16, 1932 27 (Art. 1), 29 (Art. 8) Roumania-Czechoslavakia, June 20, Germany-Sweden, May 14, 1935	France-Germany, Nov. 9, 1984	
Roumania-Czechoslavakia, June 20, Germany-Sweden, May 14, 1935	Hungary-Roumania, June 16, 1982	France-Germany, Nov. 9, 1934
	1934 98 (Art. 4)	102 (exchange of notes)
Roumania-Yugoslavia, Jan. 30, 1933 Hungary-Roumania, June 16, 1932 29 (Art. 1)	Roumania-Yugoslavia, Jan. 30, 1933 31 (Art. 1), 84 (Art. 13)	29 (Art. 7)
Sweden-Netherlands, March 21, 1985 Roumania-Yugoslavia, Jan. 80, 1933 25 (Prot. III, V) 32 (Art. 6)	Sweden-Netherlands, March 21, 1985 25 (Prot. 111, V)	
Sweden-Netherlands, March 21, 1935	20 (2 /04, 222, 7 )	
Mutual Administrative and Judicial 24 (Art. 9)	Mutual Administrative and Judicial	24 (Art. 9)
Assistance Personal Taxes	Assistance	
Agreements and Agrt. provisions  Agreements distinguishing or not		Agreements distinguishing or not distin-
Belgium-Netherlands, Feb. 20, 1933 12 (Art. 12), 92 guishing between personal and impersonal taxes, see under Direct taxation	Belgium-Netherlands, Feb. 20, 1983 12 (Art. 12), 92	guisning between personal and imper- sonal taxes, see under Direct taxation

#### Ratification, Entry into Force and Personal Taxes (continued) Application of Agreements (continued) Definition in Agrts. Provisions re (continued) Hungary-Roumania, June 16, 1932 France-Germany, July 28, 1934 27 (Art. 1) 46 (Prot. ad Arts. 1, 2) Roumania-Yugoslavia, Jan. 30, 1933 Nov. 9, 1934 31 (Art. 1) 18 (Art. 17), 19 (Arts. 25, 26), 21 (Prot.) France-Luxemburg, Nov. 30, 1933 63 (Art. 4, Prot. I, III) Physician, Income from Profession of See Liberal professions France-Monaco, July 9, 1932. Germany-Sweden, May 14, 1935 91 (Art. 5) 37 (Art. 6), 38 (Art. 8), 100 (Art. 18) **Professions** Hungary-Roumania, June 16, 1932 30 (Arts. 14, 15, 16, Prot. ad Art. 4), Liberal, see Liberal professions Lucrative, see Industrial undertakings 40 (Arts. 6, 7, Prot.), 88 (Arts 13, 14), Occupations 90 (Art. 10) Roumania-Czechoslovakia, June 20, 1934 45 (Arts. 6, 7), 94 (Art. 13, Prot.) Profits, Taxation of from Agencies, see Business establish-95 (Art. 3), 96 (Art. 10) Roumania-Yugoslavia, Jan. 30, 1933 ments, etc. 84 (Arts. 14, 16), 35 (Art. 20) Sweden-Netherlands, March 21, 1935 Agreement provisions re 1926-Estonia-Latvia, May 28, 24 (Art. 11), 25 (Art. 12), 26 (Prot. XII) Switzerland-Germany, Jan. 11, 1934 6, 22 Switzerland-Italy, July 31, 1935 ... 71 83 (*Ari*. 8) Feb. 17, 1934 ..... France-Germany, July 28, 1934 46 (Art. 2) Nov. 9, 1984 United Kgd.-France, April 9, 1935 14 (Art. 1), 15 (Arts. 3, 4), 20 (Prot.) Germany-Sweden, May 14, 1935 61 (Art. 5) United Kgd.-Netherlands, June 6, 102 (exchange of notes) Roumania-Czechoslovakia, June 20, 50-51 (Art. 6) 1935 . . . . . . . . . . . . . . . . 1984 ..... 95 (Art. 2) Roumania-Yugoslavia, Jan. 30, 1933 31 (Art. 1), 34 (Art. 18) Real Estate See Immovable Property Sweden-Netherlands, March 21, 1935 26 (Prot. VII) Recovery of Taxes Division for purposes of taxation, see Income, Division, etc. See Assessment, etc. from Shipping enterprises, see Shipping Residence See Domicile and residence Property Death duties on, see Death duties, etc. Revenüe Debts and charges on, see Debts Immovable, see Immovable property See Income Mortgages on, see Mortgages Road Tax Movable, see Movable property See Motor vehicles Purchases, Trade Royalties See Industrial undertakings Agreement provisions re Ratification, Entry into Force and Sweden-Netherlands, March 21, 1935 Application of Agreements 25 (Prot. III) Salaries, Wages, Allowances Provisions re Belgium-Germany, Dec. 21, 1934 Agreement provisions re Belgium-Netherlands, Feb. 20, 1933 67 (Arts. 9, 10) Belgium-Netherlands, Feb. 20, 1933 11 (Art. 9) 12-13 (Arts. 16, 17) France-Germany, Nov. 9, 1934 Belgium-Switzerland, Aug. 30, 1935 70 (Arts. 5, 6, Prot.) 14 (Art. 1), 16 (Art. 7), 20 (Prot.) Germany-Sweden, May 14, 1985 Denmark-Irish Free State, April 25, 102 (exchange of notes) 1934 ...... Estonia-Latvia, Hungary-Roumania, June 16, 1932 27 (Art. 1), 28 (Art. 5) Roumania-Yugoslavia, Jan. 30, 1933 55 (Art. 4) May 28, 1926-Feb. 17, 1934 85 (Art. 13), 86 (Prot. II, III) 31 (Art. 1), 32 (Art. 5) France-Belgium, Dec. 5, 1934 Sweden-Netherlands, March 21, 1935

65 (Arts. 4, 5)

24 (Art. 8)

Savings Deposits	Single or # Parlament at The
See Banking, etc.	Single or "Replacement "Taxes Agreement provisions re
Schools, Exemption from Taxation	France-Luxemburg, Nov. 20, 1933 62 (Arts. 1, 2), 63 (Prot. I)
Switzerland-Italy, July 31, 1935 (exchange of notes constituting Agrt.) 71	Students residing in One State and
Scientific Occupations, Income from	receiving Money from the Other Provisions re taxation
See Liberal professions	Belgium-Netherlands, Feb. 20, 1933 13 (Prot. I)
Securities	France-Germany, Nov. 9, 1934
See Shares, etc.	Sweden-Netherlands, March 21, 1935
Shares, Bonds, Dividends, Securities	Succession Duties 25 (Prot. I)
Agreement provisions re	See Death duties
Belgium-Netherlands, Feb. 20, 1933	
France-Germany, Nov. 9, 1934 10 (Art. 2)	Supplementary Conventions
15 (Arts. 1, 3) Germany-Sweden, May 14, 1935	See Amending or supplementary Conventions
38 (Prot. 3), 102 (exchange of notes)	Taxpayers' Rights and Safeguards
Hungary-Roumania, June 16, 1982	Agreement provisions re
27 (Art. 1), 29 (Art. 8), 89 (Art. 2) Roumania-Czechoslovakia, June 20,	Belgium-Netherlands, Feb. 20, 1933
1934 95 (Art. 2)	12 (Art. 12)
Roumania-Yugoslavia, Jan. 30, 1933	Estonia-Latvia, May 28, 1926- Feb. 17, 1934 84 (Art. 5)
31 (Art. 1), 32 (Art. 7), 33 (Art. 7) Sweden-Netherlands, March 21, 1935	France-Germany, Nov. 9, 1984
23 (Art. 2), 24 (Art. 5), 25-26 (Prot. VI)	17 (Art. 16), 18 (Arts. 19, 21), 21 (Prot.)
United KgdNetherlands, June 6, 1985 $49-50$ (Art. 2)	Hungary-Roumania, June 16, 1932 30 (Art. 14), 88-90
Shipping	Roumania-Czechoslovakia, June 20,
Agreements and Agrt. provisions	1934 96 (Art. 8) Roumania-Yugoslavia, Jan. 30, 1933
Belgium-Netherlands, Feb. 20, 1933	33 (Arts. 9, 10)
10 (Arts. 4, 5), 11 (Art. 6),	Transport Workers
13 (procès-verbal)	Agreement provisions re
Denmark-Irish Free State, April 25,	Belgium-Netherlands, Feb. 20, 1933 11 $(Art. 9)$
France-Germany, July 28, 1934 46	Turnover Tax
Nov. 9, 1934 16 (Arts. 5, 12) Germany-Japan, July 25, 1934 (ex-	Agreements and Agrt. provisions
change of notes constituting Agrt.) 58-59	Belgium-Netherlands, Feb. 20, 1933 12 (Art. 15)
Germany-Sweden, May 14, 1935	France-Luxemburg, Nov. 30, 1933
Hungary-Roumania, June 16, 1932	62-63 (text) France-Monaco, July 9, 1932. 90 (Art. 3)
Irish Free State-U.S.A., Aug. 24,	Germany-Sweden, May 14, 1985 97 (Art. 1)
1933-Jan. 9, 1934 (exchange of notes constituting Agrt.) 56-57	Hungary-Roumania, June 16, 1932 86 (Art. 1), 89 (Arts. 2, 8)
Sweden-Netherlands, March 21, 1935 24 (Arts. 5, 6)	Roumania-Czechoslovakia, June 20,
Switzerland-Germany, Jan. 11, 1934 22 United KgdCanada, May 8, 1930 53-54	1934 94 (Prot.), 95 (Art. 2), 96 (Prot.) Roumania-Yugoslavia, Jan. 30, 1933 34 (Art. 13)
Definition of shipping enterprises in Agrts.	Wages
Denmark-Irish Free State, April 25, 1934 55 (Art. 3)	See Salaries, etc.
Germany-Japan, July 25, 1934 59, 60	Workshops
United KgdCanada, May 8, 1930 58 (Art. 3)	See Business establishments, etc.
55 (AZIN 6) [	;

### PUBLICATIONS OF THE ECONOMIC AND FINANCIAL ORGANISATION OF THE LEAGUE OF NATIONS

To be published in June 1936.

## MONEY AND BANKING, 1934/35

(Formerly "Commercial Banks")

(Ser. L.o.N. P. 1936.II.A.7)

2 volumes

Price: about 10/- \$2.50

Reviews and analyses monetary and banking developments in some 48 countries during 1984-35 and the first quarter of 1936.

Volume I (Monetary review) gives a broad sketch of the different monetary policies pursued in France and the gold bloc, the United Kingdom and sterling bloc, the United States, Japan, Germany, etc. It traces the effects of monetary expansion and contraction on general business activity and shows the relationship between changes in central and commercial bank credit and interest rates, price movements, exchange rates, public finances, etc.

Volume II (Commercial Banks) reviews developments in each country individually and gives details regarding the reorganisation of certain banking systems in the recent past. The detailed chapters include a discussion of all the more important aspects of monetary and economic developments which have a bearing on central and commercial banking. New chapters contained in this volume refer to China, Egypt, Luxemburg and Paraguay.

To be published in July 1936.

# STATISTICAL YEAR-BOOK OF THE LEAGUE OF NATIONS, 1935|36

Tenth Year

(Ser. L.o.N. P. 1936.II.A.8)

About 300 pages

Price: in wrappers 10/- \$2.50; bound in cl ot 12/6 \$3.50

A comprehensive collection of economic and financial data—mainly derived from official sources accompanied by social and demographic statistics. It contains statistics for all countries of the world on the following subjects:

Territory and population;

Labour conditions (unemployment, employment, wages, hours of work);
Production (agricultural products; dairy products, fisheries, minerals, metals, chemical products, electricity, etc.); indices of world production of raw materials; indices of industrial production;
International trade and balance of payments;

Transport (merchant shipping, railways, air traffic);

Public finance (budgets, public debts);
Banks and currency questions (circulation, reserves of gold and foreign assets, exchange rates, discount rates, bank deposits, share prices, yield from bonds, issues of capital, etc.);
Prices (wholesale and retail price indices, prices in gold francs).

The present edition of the Year-Book contains a number of improvements:

The tables for industrial and mineral production are more numerous and have been amplified; to the particulars of agricultural production there have been added hitherto unpublished statistics of the dairy industry; the table showing budgetary accounts has been entirely revised so as to show the main divisions of revenue and expenditure (ordinary, extraordinary, proceeds of loans, emergency expenditure, etc.); the volume contains a descriptive analysis of statistics of issues on a number of the leading capital markets; there is a new table showing the development of air traffic in the various countries of the world.

In order to facilitate comparisons, the data in a number of tables are expressed in percentages of the 1929 figures, in particular in tables relating to employment, wages, exchange rates and share prices, index numbers of wholesale and retail prices and indices of production.

In addition to the detailed tables showing the composition of population by age-groups, and the

death-rate by sex and by age-groups, the Year-Book will contain for the first time a table relating to the fertility rates of various peoples.

Publications Department of the League of Nations, Geneva.

# Authorised Agents for the Publications of the League of Nations

Libreria "El Ateneo", calle Fiorida 371, Buenos Aires. AUSTRALIA (Commonwealth off H. A. Goddard, Ltd., 255a, George Street, Sydney. AUSTRIA Manz'sche Vorlags- und Universitätsbuchhandlung, Kohlmarkt 20. Vienna I. BELGIUM

Agence Dechenne, Messagories de la Presse, S. A., 16-22, rue du Persil, BRUSSELS.

Arno Hermanos, Calle Illimani, Nos. 10-20, La Paz. BRAZIL

"Livraria Allema", Frederico Will, rua da Alfan-dega, 69, Rio de Janeiro.

BULGARIA

Librairie Française et Etrangère, J. Carasso & Cie, Bd. "Tsar Osvoboditel", No. 8, Sofia. CANADA gue of Nations Society in Canada, 124, Wellington

Street, OTTAWA.

Carlos Niemeyer, Libreria Universal, Cas. 293, VALPARAISO. CHINA

Commercial Press Ltd., Sales Office, 211, Honan Road, SHANGHAI.

COLOMBIA

Libroria Voluntad S.A., calle Real, Nos. 297-301,

BOGOTÁ.

CUBA La Cosa Belga, René de Smedt, O'Reilly, 59, HAVANA. CZECHOSLOVAKIA Librairie F. Topic, 11, Narodni, PRAGUE.

DANZIG (Free City of)
Georg Stilke, Buchhandlung, Langgasse 27, Danzig.

Lovin & Munksgaard, Publishers, Nörregade, 6, Copenhagen. ECUADOR

Victor Janer, GUAYAQUIL.

EGYPT G. M.'s Book Shop, 116, Sharia Emad El Din (Opp. Davies Bryan), Cairo.

ESTONIA
Akedeemiline Kooperatiiv, Ülikooli Tan. 15, Tartus.

Akateeminen Kirjakauppa, Keskuskatu 2, HELSINKI.

FRANCE Éditions A. Pedone, 13, rue Soufflot, Paris (V\*). GERMANY

Carl Heymanns Verlag, Mauerstrasse 44, Berlin, W.S. GREAT BRITAIN, NORTHERN IRELAND AND THE CROWN COLONIES

George Allen & Unwin, Ltd., 40, Museum Street, London, W.C.1. GREECE

\* Eleitheroudakis ", Librairie internationale, Place de la Constitution, Athens. GUATEMALA

Goubaud & Cia., Ltda., Succesor, GUATEMALA.

Librairie-Papeterie Mme. D. Viard, angle des rues du Centre et des Casernes, Port-AU-LINGE. HUNGARY

Librairie Grill, Dorottya utca 2, BUDAPEST.

ICELAND Peter Balldorsson, REYEJAVIK. INDIA

The Book Company, Ltd., College Square, 4/4 A, CALCUTTA. League of Nations (Indian Bureau), Improvement Trust Building, Esplanade Road, BOMBAY, L.

IRISH FREE STATE Esson & Son,Ltd.,79-82,Middle Abbey Street, DUBLIN. PTALY

S. A. Editrico G. C. Sansoni, Viale Mazzini 26, FLORENCE (114). YAPAN.

League of Nations Tokio Office, Marunouchi-C.-13,

TORIO.
Maruzon Co., Ltd. (Maruzen-Kabushiki-Kaisha), 6,
Nihonbashi Tori-Nichome, Tokio.
Mitsukoshi Limitod, Surugacho, Nihonbashi, Tokio.

Latvijas Telegrafa Agentura "Leta", Kr. Barona iela, 4, Riga.

LUXEMBURG (Grand-Duchy of) Librairio J. Schummer, Place Gulllaume 5, LUXEMBURG. MEXICO

Misrachi), Edificio "La Nacional", Av. Juarez 4, Mexico, D.F. NETHERLANDS

Martinus Mijhoff, Bockhandelaar-Uitgever, Lange Voorhout 9, The Hagur. NETHERLANDS INDIES

Algemeene Boekhandel G. Kolff & Co., BATAVIA-WELTEVREDEN.

NEW ZEALAND
Messra. Whitcombe & Tombs, Ltd., Booksellets,
CHRISTCHURCH.

Olaf Norli, Universitetsgaten, 24. OSLO.

PANAMA Isidro sidro A. Beluche, Apartado 755, Avenida Norte No. 49, PANAMA. PARAGUAY

Libreria Internacional Santiago Puigbonet, Casilla de Correo 581, ASUNCIÓN.

POLAND Gebethuer & Wolff, ulica Zgoda 12, WARSAW.

PORTUGAL J. Rodrigues & Cia., Rua Aurea 186-188, Lisson.

"Cartea Romanească", 3-5, Boul. Regelo Carol I, BUCHAREST, I.

SOUTH AFRICA (Union of)

Moskew Miller, Ltd., 29, Adderloy Street, Cape Town.

Libreria Bosch, Ronda Universidad, 11, BARCELONA. Libreria Internacional de Romo, Alcala, 5, Madrid. SWEDEN

C. E. Fritze, Hofbokhandel, Fredsgatan, 2, STOCKHOLM. SWITZERLAND

Librairle Payot & Cic., Geneva, Lausanne, Vevey, Montreux, Neuchâtel, Brrne, Basle, Hans Raunhardt, Buchhandlung, Kirchgasse 17,

ZURICH, I.

TURKEY
Libraire Hachette, Succursale de Turquie, 469, Av. de
l'Indépendance, Botte postale 2219, Istanbul.
UNITED STATES OF AMERICA
World Peace Foundation, 3, West 40th Street, New
York, N.Y., and 40, Mt. Vornon Street, Boston, VENEZUELA

VENEZUELA.

Libreria Alcjandro d'Empairo, Traposos a Colón,

36, Apartado postal 274, CARACAS.

YUGOSLAVIA (Kingdom of)

Librairie Geca Kon S.A., 12, rue Knez Mihailova,

BEJIRADE.

Librairie de l'Université et de l'Académie Yougoslave,

St. Kipel I'lles 30, Zeroby. St. Kugli, Ilica, 30, ZAGRER. niigarna "Schwentner", Knjigarna " Ljubljana. Presernova

For other Countries, apply: